

# Exhibit 19

September, 1789.

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At the General Assembly of the Governor and Company of the State of *Rhode-Island*, and *Providence-Plantations*, begun and holden (in Consequence of Warrants issued by his Excellency the Governor) at *Newport*, within and for the State aforesaid, on *Tuesday*, the Fifteenth Day of *September*, in the Year of our Lord One Thousand Seven Hundred and Eighty-nine, and in the Fourteenth Year of Independence.

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P R E S E N T,

HIS EXCELLENCY

*JOHN COLLINS*, Esquire,  
GOVERNOR.

The HONORABLE

*DANIEL OWEN*, Esq; Deputy-Governor.

JOHN WILLIAMS, Esq;	} Affiliants: {	JAMES CONGDON, Esq;
JAMES ARNOLD, Esq;		JOSEPH W. TWEEDY, Esq;
CALEB GARDNER, Esq;		CROMEL CHILD, Esq;
JOHN COOKE, Esq;		THOMAS HOXSIE, Esq;

HENRY SHERBURNE, Esq; Deputy-Secretary.

DEPUTIES

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DEPUTIES from the several TOWNS.

The Honorable JOSEPH STANTON, jun. Esquire, Speaker.

NEWPORT :

George Hazard, *Esq*;  
Henry Marchant, *Esq*;  
George Champlin, *Esq*;  
Peleg Clarke, *Esq*;  
Mr. William Tripp,  
George Sears, *Esq*;

PROVIDENCE :

Jabez Bowen, *Esq*;  
Benjamin Bourne, *Esq*;

PORTSMOUTH :

Job Durfee, *Esq*;  
Benjamin Hall, *Esq*;  
Burrington Anthony, *Esq*;

WARWICK :

Mr. Gideon Arnold,  
Benjamin Arnold, *Esq*;  
Mr. Benjamin Greene,  
Mr. Samuel Budlong.

WESTERLY :

Joseph Noyes, *Esq*;

NEW-SHOREHAM :

None.

NORTH-KINGSTOWN :

Sylvester Gardner, *Esq*;  
Bowen Card, *Esq*;

SOUTH-KINGSTOWN :

Samuel J. Potter, *Esq*;  
Jonathan J. Hazard, *Esq*;

EAST-GREENWICH :

Mr. James Sweet,  
Job Comstock, *Esq*;

JAMESTOWN :

Mr. John Howland,  
Mr. John Eldred.

SMITHFIELD :

John Sayles, *Esq*;  
Andrew Waterman, *Esq*;

SCITUATE :

James Aldrich, *Esq*;

GLOUCESTER :

Seth Hunt, *Esq*;  
Timothy Wilmarth, *Esq*;

CHARLESTOWN :

Mr. Speaker.

WEST-GREENWICH :

Mr. William Mathewson,  
Mr. Caleb Hall.

COVENTRY :

Jeremiah Fenner, *Esq*;  
William Burlingame, *Esq*;

EXETER :

Mr. Joseph Reynolds,  
Job Wilcox, *Esq*;

MIDDLETOWN :

Joshua Barker, *Esq*;  
Mr. James Potter.

BRISTOL :

William Bradford, *Esq*;  
Shearjashub Bourne, *Esq*;

TIVERTON :

Benjamin Howland, *Esq*;  
Mr. Thomas Durfee.

LITTLE-COMPTON :

None.

WARREN :

Mr. Samuel Peirce,  
Nathan Miller, *Esq*;

CUMBERLAND :

None.

RICHMOND :

James Sheldon, *Esq*;  
Mr. Thomas James.

CRANSTON :

George Waterman, *Esq*;  
Mr. William Potter.

HOPKINTON :

David Nichols, *Esq*;  
George Thurston, *Esq*;

JOHNSTON :

Mr. William Waterman.

NORTH-PROVIDENCE :

Mr. Edward Smith.

BARRINGTON :

Samuel Allen, *Esq*;  
Joshua Bicknall, *Esq*;

FOSTER :

William Howard, *Esq*;

DANIEL UPDIKE, Esquire, Clerk of the Lower House.

*Dec. July 2, 1898.*

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*IT is Voted and Resolved*, That the Town of Coventry be allowed to the First Day of *November* next to collect and pay into the General-Treasury their Proportion of the State Tax ordered by this Assembly at the Session held in *June* last, together with the Interest thereon: And that the General-Treasurer issue his Warrant accordingly.

*Coventry allowed Time to pay the Tax.*



An A C T for levying and collecting certain Duties and Imposts within this State.

**B**E it Enacted by this General Assembly, and by the Authority thereof it is hereby Enacted, That the following Duties and Imposts be levied and collected on the following Goods, Wares and Merchandize imported into this State, from and after the Rising of this General Assembly, from any Port or Place without this State, other than those of any of the Thirteen States of *North-America*, heretofore united under one Confederation, *to wit*:

*Act levying Impost.*

	Cents.
On all distilled Spirits of <i>Jamaica</i> Proof, imported from any Kingdom or Country whatsoever, per Gallon, }	10
On all other distilled Spirits, per Gallon, -	8
On Molasses, per Gallon, - - -	2½
On <i>Madeira</i> Wine, per Gallon, - - -	18
On all other Wines, per Gallon, - - -	10
On every Gallon of Beer, Ale or Porter in Casks, -	5
On Cyder, Beer, Ale or Porter in Bottles, per Dozen,	20
On Malt, per Bushel, - - -	10
On brown Sugar, per Pound, - - -	1
On Loaf Sugar, per Pound, - - -	3
On all other Sugar, per Pound, - - -	1½
On Coffee, per Pound, - - -	2½
On Cocoa, per Pound, - - -	1
On all Candles of Tallow, per Pound, - - -	2
On all Candles of Wax or Spermaceti, per Pound, -	6
On Cheese, per Pound, - - -	4
On Soap, per Pound, - - -	2
On Boots, per Pair, - - -	50
On all Shoes, Slippers, or Goloohoes made of Leather, } per Pair, - - -	7
On all Shoes or Slippers made of Silk or Stuff, per Pair,	10
On Cables, per 112lb wt. - - -	75

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On tarred Cordage, per 112lb wt.	-	-	75
On untarred Cordage and Yarn, per 112lb wt.	-	-	90
On Twine or Packthread, per 112lb wt.	-	-	200
On Steel unwrought, per 112lb wt.	-	-	56
On all Nails or Spikes, per Pound,	-	-	1
On Salt, per Bushel,	-	-	6
On manufactured Tobacco, per Pound,	-	-	6
On Snuff, per Pound,	-	-	10
On Indigo, per Pound,	-	-	16
On Wool and Cotton Cards, per Dozen,	-	-	50
On Coal, per Bushel,	-	-	2
On pickled Fish, per Barrel,	-	-	75
On dried Fish, per Quintal,	-	-	50

On all Teas imported from *China* or *India*, in Ships built in the Thirteen States of *North-America*, heretofore united under one Confederation, and belonging to a Citizen or Citizens thereof, or in Ships or Vessels built in Countries other than any of the said States, and on the Sixteenth Day of *May* last wholly the Property of a Citizen or Citizens of the said States, and so continuing until the Time of Importation, as follows, *to wit* :

On Bohea Tea, per Pound,	-	-	6
On all Souchong and other black Teas, per Pound,	-	-	10
On all Hyson Teas, per Pound,	-	-	20
On all other green Teas, per Pound,	-	-	12

On all Teas imported from *Europe* in Ships or Vessels built in the said States, and belonging wholly to a Citizen or Citizens thereof, or in Ships or Vessels built in Countries other than any of the said States, and, on the Sixteenth Day of *May* last, wholly the Property of a Citizen or Citizens of the said States, and so continuing until the Time of Importation, as follows, *to wit* :

On Bohea Tea, per Pound,	-	-	8
On all Souchong and other black Teas, per Pound,	-	-	13
On all Hyson Teas, per Pound,	-	-	26
On all other green Teas, per Pound,	-	-	16

On all Teas imported in any other Manner than as above mentioned as follows, *to wit* :

On Bohea Tea, per Pound,	-	-	15
On all Souchong, or other black Teas, per Pound,	-	-	22
On all Hyson Teas, per Pound,	-	-	45
On all other green Teas, per Pound,	-	-	27

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On all Goods, Wares and Merchandize, other than Teas, imported from *China* or *India*, in Ships not built in the said late United States, and not wholly the Property of a Citizen or Citizens thereof, nor in Vessels built in Countries other than any of the said late United States, and on the Sixteenth Day of *May* last wholly the Property of a Citizen or Citizens of the said States, and so continuing until the Time of Importation,

12½ per Cent. ad Val.

On all Looking-Glasses, Window and other Glafs, except Quart Bottles,  
On all China, Stone and Earthen Ware,  
On Gunpowder,  
On all Paints ground in Oil,  
On Shoe and Knee Buckles,  
On Gold and Silver Lace, and  
On Gold and Silver Leaf,

10 per Cent. ad Val.

On all blank Books,  
On all writing, printing and wrapping Paper, Paper-Hangings and Paste-Board,  
On all Cabinet Wares,  
On all Buttons,  
On all Saddles,  
On all Gloves of Leather,  
On all Hats of Beaver, Furr, Wool, or Mixture of either,  
On all Millenary ready made,  
On all Castings of Iron, and upon slit and rolled Iron,  
On all Leather, tanned or tawed, and all Manufactures of Leather, except such as be otherwise rated,  
On Canes, Walking-Sticks and Whips,  
On Cloathing ready made,  
On all Brushhes,  
On Gold, Silver and plated Ware, and on Jewellery and Paste Work,  
On Anchors, and on all wrought Tin, and Pewter Ware,

7½ per Centum ad Valorem.

On Playing-Cards, per Pack, - 10 Cents.

On every Coach, Chariot, or other Four Wheel Carriage, and on every Chaise, Solo, or other Two Wheel Carriage, or Parts thereof, Fifteen *per Centum ad Valorem*.

On all other Goods, Wares and Merchandize, Five *per Centum* on the Value thereof, at the Time and Place of Importation, except as follows, *to wit* :

Saltpetre, Tin in Pigs, Tin Plates, Lead, old Pewter, Bräfs, Iron and Bräfs Wire, Copper in Plates, Wool, Cotton, Dying Woods and Dying Drugs, raw Hides, Beaver and all other Furr, and Deer-Skins.

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*AND be it further Enacted by the Authority aforesaid, That from and after the First Day of December which shall be in the Year of our Lord One Thousand Seven Hundred and Ninety, there shall be laid a Duty on every One Hundred and Twelve Pounds Weight of Hemp imported as aforesaid of 60 Cents, and on Cotton per Pound 3 Cents.*

*AND be it also Enacted by the Authority aforesaid, That all the Duties paid or secured to be paid upon any of the Goods, Wares or Merchandize as aforesaid, except on distilled Spirits, other than Brandy or Geneva, shall be returned or discharged upon such of the said Goods, Wares or Merchandize as shall within Twelve Months after Payment made, or Security given, be exported to any Country without the Limits of the said United States, as settled by the late Treaty of Peace; except One per Centum on the Amount of the said Duties in Consideration of the Expence which shall have accrued by the Entry and safe Keeping thereof.*

*AND be it further Enacted by the Authority aforesaid, That there shall be allowed and paid on every Quintal of dried, and on every Barrel of pickled Fish of the Fisheries of the said late United States, and on every Barrel of salted Provisions of the said late United States, exported to any Country without the Limits thereof, in Lieu of a Drawback of the Duties imposed on the Importation of Salt employed and expended therein, to wit :*

On every Quintal of dried Fish,	-	5 Cents.
On every Barrel of pickled Fish,	-	5
On every Barrel of salted Provisions,	-	5

*AND be it further Enacted by the Authority aforesaid, That a Discount of Ten per Centum, on all the Duties imposed by this Act shall be allowed on such Goods, Wares and Merchandize as shall be imported in Vessels built in the said late United States, and which shall be wholly the Property of a Citizen or Citizens thereof, or in Vessels built in foreign Countries, and on the 16th Day of May last wholly the Property of a Citizen or Citizens of the said late United States, and so continuing until the Time of Importation.*

*AND be it further Enacted by the Authority aforesaid, That for the due Collection of the Duties imposed by Law on Goods, Wares and Merchandize imported into this State, there shall be established and appointed Districts, Ports and Officers in Manner following, to wit :*

*In this State there shall be two Districts, to wit : Newport and Providence.—The District of Newport shall extend from the West Line of the State all along the Sea-Coast, and Northward up the Narraganset Bay as far as the most Easterly Part of Kinnimicut Point,*



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Point at High Water Mark, and shall include the several Towns, Harbours and Landing-Places of *Westerly, Charlestown, South-Kingstown, North-Kingstown, East-Greenwich*, and all that Part of the Town of *Warwick* Southerly of the Latitude of said *Kinnimicut* Point; and also the Towns, Harbours and Landing-Places of *Barrington, Warren, Bristol, Tiverton, Little-Compton*, and all the Towns, Harbours and Landing-Places on the Islands of *Rhode-Island, Canonicut, Prudence, New-Shoreham*, and every other Island and Place within the said State Southward of the Latitude of the said *Kinnimicut* Point.—*Newport* shall be the only Port of Entry for the said District: and *North-Kingstown, East-Greenwich, Barrington, Warren, Bristol*, and *Pawcatuck* River, in *Westerly*, shall be Ports of Delivery only, within the said District.—And a Collector, Naval-Officer and Surveyor shall be appointed for the said District, to reside at *Newport*; and a Surveyor to reside at each of the Ports of *North-Kingstown, East-Greenwich, Warren, Bristol*, and *Pawcatuck* River: And the Surveyor for *Warren* shall be the Surveyor for the Port of *Barrington*.—The District of *Providence* shall comprehend all that Part of this State Northward of the Latitude of the said *Kinnimicut* Point, including all that Part of the Town of *Warwick*, and all other Towns, Harbours and Places in this State Northward of said Latitude.—*Providence* shall be the only Port of Entry for the said District; and *Pawtuxet*, in the said District, shall be a Port of Delivery only. And a Collector, Naval-Officer, and Surveyor shall be appointed to reside at *Providence*; and a Surveyor to reside at *Pawtuxet*.

*AND be it further Enacted by the Authority aforesaid*, That each Port of Entry established by this Act shall be a Port of Delivery also.—*Provided always*, That no Ship or Vessel not wholly belonging to a Citizen or Citizens of any of the said late United States, shall be admitted to unlade at any Port or Place within this State, except in the Ports of *Newport* and *Providence*.

*AND it is further Enacted by the Authority aforesaid*, That the Master or Commander of every Ship or Vessel bound to a Port of Delivery only in either of the said Districts of *Newport* and *Providence*, shall come too at the Port of Entry of such District with his Ship or Vessel, and there make Entry, deliver a Manifest of her Cargo, and pay or secure to be paid all legal Duties, Port-Fees, and Charges, in Manner by this Act provided, before such Ship or Vessel shall proceed to her Port of Delivery.

*AND be it further Enacted by the Authority aforesaid*, That the Duties of the respective Officers to be appointed by Virtue of this Act shall be as follow, *to wit*:—At such of the Ports to which there shall be appointed a Collector, Naval-Officer and Surveyor, it shall be the Duty of the Collector to receive all Reports, Manifests and Documents made or exhibited to him by the Master or Commander of any Ship or Vessel, conformably to the Regulations

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prescribed by this Act ; to make due Entry, and Record, in Books to be kept for that Purpose, all such Manifests, and the Marks and Numbers contained therein ; to receive the Entry of all Ships and Vessels, and of all the Goods, Wares and Merchandize imported in such Ships or Vessels, together with the original Invoices thereof ; to estimate the Duties payable thereon, and to endorse the same on each Entry ; to receive all Monies paid for Duties, and to take all Bonds for securing the Payment of Duties ; to grant all Permits for the unlading and Delivery of Goods ; to employ proper Persons as Weighers, Guagers, Measurers, and Inspectors at the several Ports within his District, together with such Persons as shall be necessary to serve in the Boats which may be provided for securing the Collection of the Revenue ; to provide at the public Expence Store-Houses for the safe Keeping of Goods ; together with such Scales, Weights and Measures as shall be deemed necessary, and to perform all other Duties which shall be assigned to him by Law.—It shall be the Duty of the Naval-Officer to receive Copies of all Manifests ; to estimate and record the Duties on each Entry made with the Collector, and to correct any Error made therein before a Permit to unlade or deliver shall be granted ; and to countersign all Permits and Clearances granted by the Collector.—It shall be the Duty of the Surveyor to superintend and direct all Inspectors, Weighers, Measurers and Guagers within his District, and the Employment of the Boats which may be provided for securing the Collection of the Revenue ; to go on board Ships or Vessels arriving within his District, or to put on board one or more Inspectors ; to ascertain by an Hydrometer what distilled Spirits shall be of *Jamaica* Proof, rating all distilled Spirits which shall be of the Proof of Twenty-four Degrees as of *Jamaica* Proof ; and to examine whether the Goods imported are conformable to the Entries thereof : And the said Surveyors shall in all Cases be subject to the Controul of the Collector and Naval-Officer.

*AND be it further Enacted by the Authority aforesaid, That every Collector appointed by Virtue of this Act, in Case of his necessary Absence, Sicknes, or Inability to execute the Duties of his Office may appoint a Deputy, duly authorized under his Hand and Seal, to execute and perform on his Behalf all and singular the Powers, Functions and Duties of Collector of the District to which he the said Principal is attached ; who shall be answerable for the Neglect of Duty or other Mal-conduct of his said Deputy in the Execution of the Office.*

*AND be it further Enacted by the Authority aforesaid, That in Case of the Disability or Death of any Collector, the Duties and Authorities vested in him by this Act shall devolve on his Deputy, if any such hath been appointed, for whose Conduct the Estate of such disabled or deceased Collector shall be liable ; and the said Deputy shall exercise the Authority, and perform all the Duties until a Successor shall be appointed.—But in Cases where no Deputy*

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puty is appointed, the Authorities and Duties of the disabled or deceased Collector shall devolve upon the Naval-Officer of the same District, until a Successor duly authorized and sworn shall enter upon the Execution of the Duties of the said Office.

*AND be it further Enacted by the Authority aforesaid, That every Collector or his Deputy, Naval-Officer and Surveyor shall attend in Person at the Port or District for which he is appointed, and, before he enters upon the Execution of his Office, shall take an Oath or Affirmation in the Form following, to wit :*

“ I do solemnly swear (or affirm as the Case may be) that I  
 “ will truly and faithfully execute and perform all the Duties of  
 “ a of the Port or District of according to Law, and the  
 “ best of my Skill and Ability.”

THE said Oath or Affirmation shall be administered by any Justice of the Peace ; and a Certificate thereof under the Hand and Seal of such Justice transmitted within one Month thereafter to the General-Treasurer of this State.—Any Collector, Naval-Officer or Surveyor failing herein, shall forfeit and pay *Two Hundred Dollars*, recoverable with Costs in any Court having Cognizance thereof, to the Use of the Informer. And no Weigher, Guager, Measurer or Inspector shall execute the Duties of his Office, until he shall have taken the above Oath or Affirmation.

*AND be it further Enacted by the Authority aforesaid, That the Collectors; Naval-Officers and Surveyors to be appointed by Virtue of this Act shall respectively keep fair and true Accounts of all their Transactions relative to their Duty as Officers of the Customs, in such Manner and Form as may be necessary for carrying this Act into Effect, according to the true Intent and Meaning of the same, or as may be directed by this Assembly ; and shall at all Times submit their Books, Papers and Accounts to the Inspection of such Persons as may be appointed for that Purpose. And the Collectors of the different Districts shall at all Times pay into the General-Treasury, or to the Order of the General Assembly the whole of the Monies which they may respectively receive by Virtue of this Act ; such Money as they are otherwise by this Act directed to pay only excepted : And shall also, once in every Three Months, or oftener if they shall be required, transmit their Accounts for Settlement to the General-Treasury.*

*AND be it further Enacted by the Authority aforesaid, That every Master or other Person having or taking the Charge or Command of any Ship or Vessel bound to any Port of this State from any Port or Place without this State other than those of the said late United States, shall deliver upon Demand to any Officer or other Person lawfully authorized, who shall first come on board his Ship or Vessel, two Manifests, signed by the said Master or Person having Command,*

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Command, and specifying in Words, and not in Figures, a true Account of the Lading which such Ship or Vessel had on board at the Port from which she last sailed, and at the Time of her sailing or at any Time since, and of the Packages, Marks and Numbers, and noticing thereon to what Port in this State such Ship or Vessel is bound, and the Name or Names of the Person or Persons to whom the Goods are consigned, or, in Cases where the Goods are shipped to order, the Names of the Shippers, noting the Goods addressed to their Order : One of which Manifests such Officer or other Person shall sign and return to the Master or other Person having the Charge of such Ship or Vessel, certifying thereon as nearly as may be the Time when the same was produced, and that a like Manifest was delivered to him, and shall transmit the other Manifest to the Collector of the District to which such Ship or Vessel is bound.

*AND be it further Enacted by the Authority aforesaid,* That the Master or other Person having the Charge or Command of any Ship or Vessel (Ships and Vessels of War excepted) coming into or arriving in any of the Ports or Districts of this State, or in any of the Creeks or Harbours thereof, shall within Forty-eight Hours after such Arrival repair to the Office of the Collector of the District where such Vessel shall so arrive, and shall report to the said Collector the Place from whence he last sailed, with the Name and Burthen of his Ship or Vessel ; and shall deliver to such Collector two Manifests, agreeably to the Directions of this Act, unless he shall before have delivered one Manifest to some Officer or other Person lawfully authorized in Manner as herein before is required ; in which Case, he shall deliver the Manifest certified as aforesaid, together with such Documents as are usually furnished in the Port from whence they came ; and shall take and subscribe an Oath or Affirmation before the Collector, or other proper Officer ; which Oath or Affirmation he or they are authorized and required to administer, and shall be in the Words following, *to wit :*

“ I           do solemnly swear (or affirm as the Case may be) that  
 “ this is, to the best of my Knowledge and Belief, a just and true  
 “ Manifest of all the Goods, Wares and Merchandize on board  
 “ the           at the Port from which she last sailed, at the Time of  
 “ her sailing, or at any Time since ; and of which Vessel I am at  
 “ present Master.”

*AND* if the Master or other Person having Charge or Command of any such Ship or Vessel shall refuse or neglect to make Entry, or to deliver his Manifest and Documents, pursuant to the Directions of this Act, or to take the Oath or Affirmation herein prescribed, he shall forfeit and pay *Five Hundred Dollars* for each Refusal or Neglect.

*AND be it further Enacted by the Authority aforesaid,* That no Goods, Wares or Merchandize shall be unladen or delivered from  
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any Ship or Vessel but in open Day, or without a Permit from the Collector for that Purpose.—And if the Master or Commander of any Ship or Vessel shall suffer or permit the same, such Master or Commander and every other Person who shall be aiding or assisting in landing, removing, housing, or otherwise securing the same, shall forfeit and pay the Sum of *Four Hundred Dollars* for every Offence, and shall moreover be disabled from holding any Office of Trust or Profit under this State, for a Term not exceeding Seven Years : And it shall be the Duty of the Collector of the District to advertise the Names of all such Persons in the public News-Papers of this State, within Twenty Days after each respective Conviction : And all Goods, Wares and Merchandize, so landed or discharged shall become forfeited, and may be seized by any Officer of the Customs ; and where the Value thereof shall Amount to *Four Hundred Dollars*, the Vessel, Tackle, Apparel and Furniture shall be subject to like Forfeiture and Seizure.—Provided always, That if any Ship or Vessel compelled by Distress of Weather or other sufficient Cause shall put into any Port or Place of this State, other than that to which she was actually destined, the Master or other Person having Command shall, within Forty-eight Hours next after his Arrival, make Report and deliver a true Manifest of her Cargo to the Collector of the Port or District, and moreover shall, within Twenty-four Hours, make Protest in the usual Form before a public Notary, or Justice of the Peace, of the Cause and Circumstance of such Distress : And if it shall appear to the Collector that there is a Necessity for unlading such Ship or Vessel, he shall grant Permission and appoint a proper Officer to attend the unloading thereof. And all Goods, Wares and Merchandize so unladen shall be stored under the Direction, and subject to the safe Keeping, of such Collector : But if any Part thereof shall be of a perishable Nature, or it may be necessary to make Sale of any Part thereof to defray the Expences of such Vessel or Cargo, the said Collector shall grant a Licence to the Master, Commander or Owner, to dispose of so much thereof as are perishable, or shall be necessary to defray such Expences : Provided that the Duties thereon be first paid or secured : And provided also, that such Necessity be made appear by a public Notary, or any Justice of the Superior or Inferior Court, in such Port or Place ; and, where there is no such Officer, by the Affidavit of two reputable Citizens of the Neighbourhood best acquainted with Matters of that Kind.

*AND be it further Enacted by the Authority aforesaid, That every Person having Goods, Wares and Merchandize in any Ship or Vessel which shall arrive at any Port of Entry or Delivery, or of Delivery only, shall make Entry with the Collector of the Port or District where the same shall arrive, of all such Goods, Wares and Merchandize, specifying the Number of Packages, and the Marks, Numbers and Contents of each, or if in Bulk the Quantity and Quality, together with an Account of the nett prime Cost thereof, and shall moreover produce to the Collector the original Invoice or Invoices, together with the Bills of Lading : And the said Col-*

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lector shall estimate and endorse the Duties on the said Entry ; the Party making such Entry taking an Oath or Affirmation that it contains the Whole of the Goods, Wares and Merchandize imported by him, or to him consigned, in such Ship or Vessel, which shall then have come to his Knowledge ; and that the said Invoice contains to the best of his Knowledge and Belief the nett prime Cost thereof ; and that if he shall afterwards discover any other or greater Quantity than is contained in such Entry, he will make due Report and Entry thereof ; which Oath or Affirmation shall be administered by the Collector, and the Entry shall be subscribed by the Person making the same. Provided in all Cases where the Party making Entry shall reside Ten Miles or upwards from such Port, the Oath or Affirmation of such Party made before a Justice of the Peace and by him endorsed on the original Invoice, shall be as effectual as if administered and endorsed by the Collector.

*AND be it further Enacted by the Authority aforesaid,* That all such Entries so authenticated by the Collector, together with a Copy of the same made out by the Party, shall, before any Permit is granted for the landing of any Goods, Wares or Merchandize therein contained, be examined by the Naval-Officer, where such Officer is established, who shall countersign the same, and retaining one shall return the other certified to the Party, together with the Bills of Lading and the Invoice or Invoices ; and on such certified Entries being returned to the Collector, and the Duties thereon paid or secured to be paid, he shall grant a Permit for unlading and landing the Goods, Wares and Merchandize therein mentioned.

*AND be it further Enacted by the Authority aforesaid,* That it shall and may be lawful for the Collector, Naval-Officer and Surveyor of any Port of Entry or Delivery, at which any Ship or Vessel may arrive, to put on board one or more Inspectors, who shall make known to the Person having Charge of such Ship or Vessel the Duties he is to perform by Virtue of this Act. And such Inspector shall suffer no Goods, Wares or Merchandize to be delivered without a Permit from the proper Officer, authorizing the same ; and shall enter into a Book, to be by him kept for that Purpose, the Contents of each Permit, specifying the Marks and Numbers of each Package, and a Description thereof, with the Name of the Person to whom such Permit was granted : And if, at the Expiration of Fifteen working Days after such Ship or Vessel shall begin to unlade her Cargo, there shall be found on board any Goods, Wares or Merchandize, the said Inspector shall take Possession thereof and deliver them to the Collector of the District, or to such Person as he shall authorize and appoint on his Behalf to receive the said Goods, taking his Receipt for the same, and giving a Certificate to the Person having Command, describing the Packages so taken and their Marks and Numbers. And as soon as any Ship or Vessel is entirely unladen he shall, with the Collector and Naval-



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val-Officer, compare the Account and Entries he hath made of the Goods unladen from such Ship or Vessel with the Manifest delivered to the Collector ; and if it appears that there are more Goods than are specified in the said Manifest the same shall be endorsed thereon, with the Description of the Packages, their Marks and Numbers, or of such Goods as may be in Bulk ; and the same shall be subscribed by such Inspector, who is hereby directed to remain on board the said Ship or Vessel until she is discharged.— Provided always, that the said Limitation of Fifteen Days shall not extend to Vessels laden with Salt or Coal ; but if the Master or Owner of such Vessel require longer Time to discharge their Cargoes, the Wages of the Inspector, for every Day's Attendance exceeding the said Fifteen Days, shall be paid by the Master or Owner. And if any Goods, Wares or Merchandize subject to a Duty, shall be removed from the Wharf or Place where the same may be landed, before they shall be weighed, measured, or gauged, as the Case may be, or without the Consent of the Collector or other proper Officer, all such Goods, Wares or Merchandize so removed, shall be forfeited. All Goods delivered to the Collector in Manner aforesaid shall be kept at the Charge and Risque of the Owner, for a Term not exceeding Nine Months : And if within that Time no Claim be made for the same, an Appraisement thereof shall be made by two or more reputable Merchants, and lodged with the Collector, who shall sell the same at public Auction, and pay the Proceeds, retaining the Duties and Charges thereon, into the Treasury of this State, there to remain for the Use of the Owner, who shall upon due Proof of his Property be entitled to receive the same. And the Receipt or Certificate of the Collector shall exonerate the Master or Commander from all Claim of the Owner. Provided that where Entries shall have been duly made of such Goods, the same shall not be appraised ; and that where such Goods are of a perishable Nature they shall be sold forthwith.

*AND be it further Enacted by the Authority aforesaid, That if any Goods, Wares or Merchandize, on which Duties are payable, shall receive Damage during the Voyage, or shall not be accompanied with the original Invoice of their Cost, it shall be lawful for the Collector to appoint one Merchant, and the Owner or Consignee another, who being sworn or affirmed by the Collector well and truly to appraise such Goods, shall Value them accordingly ; and the Duties upon such Goods shall be estimated according to such Valuation : And if any Package, or Goods stored in Bulk which shall have been entered as herein before directed shall not be duly delivered, or if any of the Packages so entered shall not agree with the Manifest, or if the Manifest shall not agree with the Delivery, in every such Case the Person having Command shall forfeit and pay the Sum of *Two Hundred Dollars*, unless it shall appear that such Disagreement was occasioned by unavoidable Necessity or Accident, and not with Intention to defraud the Revenue.*

*AND*

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*AND be it further Enacted by the Authority aforesaid, That the ad Valorem Rates of Duties upon all Goods, Wares and Merchandize at the Place of Importation, shall be estimated by adding Twenty per Centum to the actual Costs thereof, if imported from the Cape of Good-Hope, or from any Place beyond the same; and Ten per Centum upon the actual Costs thereof if imported from any other Place or Country, exclusive of all Charges.*

*AND be it further Enacted by the Authority aforesaid, That all foreign Coins and Currencies shall be estimated according to the following Rates, to wit :*

*EACH Pound Sterling of Great-Britain at Four Dollars and Forty-four Cents, of the Money of the Eleven of the said States which are now united under the new general Government : Each Livre Tournois of France at Eighteen Cents and an Half : Each Florin or Guilder of the United Netherlands at Thirty-nine Cents : Each Mark Banco of Hamburg at Thirty-three Cents and One-Third : Each Rix Dollar of Sweden at One Hundred Cents : Each Real Plate of Spain at Ten Cents : Each milled Ree of Portugal at One Dollar and Twenty-four Cents : Each Pound Sterling of Ireland at Four Dollars and Ten Cents : Each Tale of China at One Dollar and Forty-eight Cents : Each Pagoda of India at One Dollar and Ninety-four Cents : Each Rupee of Bengal at Fifty-five Cents and an Half : And all other Denominations of Money in Value as near as may be to the said Rates. And the Invoices of all Importations shall be made out in the Currency of the Place or Country from whence the Importation shall be made, and not otherwise.*

*AND be it further Enacted by the Authority aforesaid, That all Duties on Goods, Wares and Merchandize imported, shall be paid by the Importer before a Permit shall be granted for landing the same, unless the Amount of such Duties shall exceed Ten Dollars; in which Case it shall be at the Option of the Party making the Entry to secure the same by Bond, with one or more sufficient Sureties, to be approved of by the Collector, and made payable as followeth, to wit : For the Duties of all Articles of West-India Produce within Six Months : For the Duties upon all Madeira Wines within Twelve Months : And for the Duties upon all other Goods within Six Months. But in any Case the Party making Entry shall be at Liberty to depostite with the Collector any Part of the Goods upon which such Duties shall arise of double the Value, in the Judgment of the Collector, to secure the Payment of the Duties with the Charges : Which Depostite the Collector shall accept in Lieu of such Bond and Security; and shall safely keep the Goods so depostited at the Expence and Risque of the Party for the Term for which such Bond would have been given : At the Expiration whereof, unless the said Depostite shall have been redeemed by the Payment of the Duties, the said Goods shall be sold at public Sale, and as much as shall be necessary applied to the Payment*



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ment of the said Duties : And the Residue, after deducting the Charges which have accrued, shall be paid to the Owner or Owners of such Goods.—Provided always, That where the Amount of Duties shall exceed *Ten Dollars*, a Discount shall be allowed for prompt Payment, after the Rate of *Ten per Centum per Annum*, on the Amount of such Excess. And provided also, That no Person whose Bond for the Payment of Duties is due and unsatisfied shall be allowed a future Credit with the Collector until such Bond shall be fully paid or discharged.

*AND be it further Enacted by the Authority aforesaid*, That where any Bonds for the Payment of Duties shall not be satisfied on the Day it becomes due, the Collector shall prosecute for the Recovery of the Money due thereon by Action or Suit at Law in a special Court. And in all Cases of Insolvency, or where any Estate in the Hands of Executors or Administrators shall be insufficient to pay all the Debts due from the Deceased, the Debt due to the State on any such Bond shall be first satisfied.

*AND be it further Enacted by the Authority aforesaid*, That when it shall appear that any Goods, Wares or Merchandize, of which Entry shall have been made in the Office of a Collector, are not invoiced according to the actual Costs thereof at the Place of Exportation, and that the Difference was made with Design to defraud the Revenue, all such Goods, Wares or Merchandize, or the Value thereof to be recovered of the Person making the Entry, shall be forfeited. And in any such Cases, or where the Collector is suspicious of Fraud, and that any such Goods, Wares or Merchandize are not invoiced at a Sum equal to that for which they have usually sold in the Place or Country from whence they were imported, it shall be the Duty of such Collector to take the said Goods, Wares and Merchandize into his Possession, and retain the same at the Risque and Expence of the Owner or Consignee thereof, until their Value at the Time and Place of Importation, according to the Principles for estimating the same established by this Act, shall be ascertained by two reputable Merchants mutually chosen by the said Collector and Owner or Consignee ; and the Duties arising from such Valuation shall be first paid or secured to be paid, as required by this Act in other Cases of Importation.

*AND be it further Enacted by the Authority aforesaid*, That it shall be lawful for the Collector, or other Officers of the Customs, after Entry made of any Goods, Wares or Merchandize, on Suspicion of Fraud, to open and examine in the Presence of two or more reputable Merchants any Package or Packages thereof ; and if, upon such Examination, they shall be found to agree with the Entries, the Officer making such Seizure shall cause the same to be repacked and delivered to the Owner or Claimant forthwith ; and the Expence of such Examination shall be paid by the Collector, and allowed in the Settlement of his Account. But if any of the

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Packages so examined be found to differ in their Contents from the Entry, and it shall appear that such Difference hath been made with Intention to defraud the Revenue, then all the Goods, Wares and Merchandize contained in such Package or Packages shall be forfeited. Provided always, That if the Owner or Consignee of such Goods as shall not be accompanied with the original Invoice should choose to wait the Receipt of the Invoice, in such Case the Collector shall take into his Possession all such Goods, Wares and Merchandize, and store the same at the Expence and Risque of the Owner or Consignee until the Invoice shall arrive, or until they shall agree to have the same valued.

*AND be it further Enacted by the Authority aforesaid, That every Collector, Naval-Officer and Surveyor, or other Person especially appointed by either of them for that Purpose, shall have full Power and Authority to enter any Ship or Vessel in which they shall have Reason to suspect any Goods, Wares or Merchandize subject to Duty shall be concealed, and therein to search for, seize and secure any such Goods, Wares or Merchandize; and if they shall have Cause to suspect a Concealment thereof in any particular Dwelling-House, Store, Building, or other Place, they, or either of them, shall upon Application, on Oath or Affirmation, to any Justice of the Peace, be entitled to a Warrant to enter such House, Store or other Place, in the Day Time only, and there to search for such Goods, and if any shall be found, to seize and secure the same for Trial. And all such Goods, Wares and Merchandize on which the Duties shall not have been paid, or secured to be paid, shall be forfeited.*

*AND be it further Enacted by the Authority aforesaid, That all Goods, Wares and Merchandize which shall be seized by Virtue of this Act, shall be put into and remain in the Custody of the Collector, until such Proceedings shall be had as by this Act are required, to ascertain whether the same hath been forfeited or not: And if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the Owner or Owners, Claimant or Claimants thereof. And if any Person or Persons shall conceal or buy any Goods, Wares or Merchandize, knowing them to be liable to Seizure by this Act, such Person or Persons shall on Conviction thereof forfeit and pay a Sum double the Value of the Goods so concealed or purchased.*

*AND be it further Enacted by the Authority aforesaid, That it shall be the Duty of the several Officers to be appointed or employed by Virtue of this Act, to make Seizure of and secure any Ship or Vessel, Goods, Wares or Merchandize which shall be liable to Seizure by Virtue of this Act, as well without as within their respective Districts.*

*AND be it further Enacted by the Authority aforesaid, That if any Officer or other Person executing, or aiding, or assisting in, the Seizure*

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Seizure of Goods, shall be sued or molested for any Thing done in Virtue of the Powers given by this Act, or by Virtue of a Warrant granted by any Judge or Justice pursuant to Law, such Officer or other Person may plead the general Issue, and give this Act in Evidence: And if in such Suit the Plaintiff shall be non-suited, or Judgment pass against him, the Defendant shall recover double Costs. And in all Actions, Suits or Informations to be brought, where any Seizure shall be made pursuant to this Act, if the Property be claimed by any Person, in every such Case the *Onus probandi* shall be upon such Claimant. And if any Person shall forcibly resist, prevent or impede any Officers of the Customs or their Deputies, or any Person assisting them in the Execution of their Duty, such Persons so offending shall for every Offence be fined in a Sum not exceeding *Four Hundred Dollars*.

*AND be it further Enacted by the Authority aforesaid*, That every Collector, Naval-Officer and Surveyor, shall, within Ten Days after he enters upon the Execution of his Office, give Bond with one or more sufficient Sureties, to be approved of by the General-Treasurer, and payable to the Governor and Company of this State, conditioned for the true and faithful Discharge of the Duties of his Office according to Law, that is to say: The said Collectors in the Sum of *Five Thousand Dollars* each: The said Naval-Officers in the Sum of *Five Thousand Dollars* each: The Surveyors of the Ports of *Newport* and *Providence* in the Sum of *Two Thousand Dollars* each: And each of the other Surveyors in the Sum of *Five Hundred Dollars*. Which Bonds shall be filed in the Office of the said General-Treasurer, and be by him severally put in Suit for the Benefit of this State, upon any Breach of the Condition thereof.

*AND be it further Enacted by the Authority aforesaid*, That there shall be allowed and paid to the Collectors, Naval-Officers and Surveyors to be appointed pursuant to this Act, the Fees and *per Centage* following, to wit: To each Collector for every Entrance of any Ship or Vessel of One Hundred Tons Burthen and upwards, *One Dollar and a Quarter*; for every Clearance of any Ship or Vessel of One Hundred Tons Burthen and upwards, *One Dollar and a Quarter*; for every Entrance of any Ship or Vessel under the Burthen of One Hundred Tons, *Three-Quarters of a Dollar*; for every Clearance of any Ship or Vessel under One Hundred Tons Burthen, *Three-Quarters of a Dollar*; excepting Ships or Vessels while employed Coastwise, or in the Fisheries, which shall pay for each Entrance and Clearance *Thirty-three Cents* and no more; for every Permit to land Goods, *Sixteen Cents*; for every Bond taken officially, *Twenty-five Cents*; for every Permit to land Goods for Exportation which are entitled to a Drawback, *Twenty-five Cents*; for every official Certificate, *Sixteen Cents*; and for every other official Document (Registers excepted) required by the Owner or Master of any Vessel, not before enumerated, *Sixteen Cents*. And where a Naval-Officer is appointed to the same Port  
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the said Fees shall be equally divided between the Collector and the said Naval-Officer ; apportioning to each his Moiety of the necessary Expences of Stationary, and the Rent of an Office to be provided by the Collector in the Place of his Residence, most convenient for the Trade of the District ; in which the said Collector and Naval-Officer shall each have one separate Room. And the said Fees shall be received by the Collector, who shall settle the Accounts monthly, and pay to the Naval-Officer the Balance which may be due to him on such monthly Settlement.—To each Surveyor there shall be allowed, for all the Services required by Law to be performed by him on board any Ship or Vessel of One Hundred Tons Burthen and upwards, and having on board Goods, Wares and Merchandize subject to Duty, *Two Dollars* ; for the like Services on board any Ship or Vessel of less than One Hundred Tons Burthen, having on board Goods, Wares and Merchandize subject to Duty, *One Dollar* ; and for all Vessels not having on board Goods, Wares and Merchandize subject to Duty, *Half a Dollar* : All which Fees shall be paid to the Collector by the Master or Owner of the Ship or Vessel in which the Services are performed : And the said Collector shall pay weekly to the Surveyor the Fees so received.—To each Inspector there shall be allowed for every Day he shall be actually employed in Aid of the Customs a Sum not exceeding *Three Quarters of a Dollar*, to be paid by the Collector out of the Revenue, and charged to the Public.—To the Measurers, Weighers and Guagers respectively for their Services, shall be allowed and paid by the Collector out of the Revenue, for the Measurement of One Hundred Bushels of Salt or Grain, *Twelve Cents* ; for the Measurement of every One Hundred Bushels of Coals, *Sixteen Cents* ; for the weighing of every One Hundred and Twelve Pounds, *One Cent* ; for the guaging of every Cask, *Four Cents*.—There shall moreover be allowed to the Collectors in each of the said Districts *One per Centum* on the Amount of all Monies by them respectively received and paid into the Treasury of this State.—Each Collector, Naval-Officer and Surveyor shall cause to be affixed and constantly kept in some public and conspicuous Place in his Office, a fair Table of the Rates of Fees and Duties demandable by Law ; and in Case of Failure herein shall forfeit and pay *One Hundred Dollars* to be recovered with Costs in any Court of Record in this State, to the Use of the Informer. And if any Officer appointed pursuant to this Act shall demand or receive any greater or other Fee, Compensation or Reward for executing any Duty or Service required of him by Law, he shall forfeit and pay *Two Hundred Dollars* for each Offence, recoverable in Manner aforesaid for the Use of the Party aggrieved.

*AND be it further Enacted by the Authority aforesaid, That the Duties and Fees to be collected by Virtue of this Act shall be received in Gold or Silver Coin only at the following Rates, to wit : The Gold Coin of France, England, Spain and Portugal, and all other Gold Coin of equal Fineness at Eighty-nine Cents of the Money*

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Money of the said Eleven States now united under the new Form of Government, for every Pennyweight ; The *Mexican Dollar* at *One Hundred Cents* : A *Crown of France* at *One Dollar and Eleven Cents* : A *Crown of England* at *One Dollar and Eleven Cents* : And all Silver Coins of equal Fineness at *One Dollar and Eleven Cents* per Ounce.

*AND be it further Enacted by the Authority aforesaid*, That all the Drawbacks allowed by Law on the Exportation of Goods, Wares and Merchandize imported, shall be paid or allowed by the Collector, at whose Office the said Goods, Wares and Merchandize were originally entered, and not otherwise, retaining *One per Centum* for the Benefit of this State.

*PROVIDED always, and be it further Enacted by the Authority aforesaid*, That no Goods, Wares or Merchandize entitled to Drawback shall be re-laden before an Entry be made with the Collector of the Port from whence such Goods are intended to be exported ; which Entry shall contain a particular Account of the Casks and Packages, their Marks, Numbers and Contents, the Cost thereof, the Vessel or Vessels in which they were imported, and the Place or Places imported from. And the Person or Persons intending to export such Goods, shall give Bond, with one or more sufficient Sureties, that the same nor any Part thereof shall not be re-landed in any Port or Place within the Limits of this State ; and shall moreover make Oath or Affirmation as to the Truth of the Entry, that the Goods, Wares and Merchandize are in Quantity, Quality and Value as therein expressed, according to the inward Entry thereof, which Entry was duly made at the Time of Importation pursuant to the Directions of this Act ; and that the Quality is the same as at the Time of Importation. And the Exporter of such Goods shall not be entitled to draw back the Duties until at least Six Months after the Exportation thereof ; and until he shall produce to the Collector with whom such outward Entry is made a Certificate in Writing, of two reputable Merchants at the Port or Place without this State in which the same were landed, together with the Oath or Affirmation of the Master and the Mate of the Vessel in which they were exported, certifying the Delivery thereof : But in Case any Vessel shall be cast away, or meet with such unavoidable Accident as to prevent the landing such Goods, a Protest in due Form of Law, made by the Master and Mate, or some of the Seamen ; or in Case no such Protest can be had, then the Oath or Affirmation of the Exporter shall be received in Lieu of the other Proofs herein directed, unless there shall be good Reason to suspect the Truth of such Oath or Affirmation : In which Case it shall and may be lawful for the Collector to require such further Proof as the Nature of the Case may demand.—Provided also, That no Goods, Wares or Merchandize imported shall be entitled to a Drawback of the Duties paid or secured to be paid thereon, unless such Duties shall amount to *Two Dollars* at the least, nor unless



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less they shall be exported in the same Casks, Package or Packages, and from the Port or District into which they were originally imported, and moreover shall be re-laden under the Inspection of the Collector, Naval-Officer or Surveyor of the Port.

*AND be it further Enacted by the Authority aforesaid, That the Sums allowed to be paid by Law on the Exportation of dried Fish, pickled Fish, and salted Provisions, shall be paid by the Collector of the Port or District from whence the same shall be exported.— Provided, That the due Entrance thereof shall be first made and Bonds given, as in Case of Drawbacks; and that no such Allowance shall be made, unless it shall amount to Half a Dollar at least upon any one Entry.*

*AND be it further Enacted by the Authority aforesaid, That if any Goods, Wares and Merchandize entered for Exportation with a View to draw back the Duties, or to obtain any Allowance given by Law on the Exportation thereof shall be landed in any Port or Place within the Limits of this State as aforesaid, all such Goods, Wares and Merchandize shall be subject to Seizure and Forfeiture, together with the Vessel from which such Goods shall be landed, and the Vessels or Boats used in landing the same; and all Persons concerned therein, shall, on Indictment and Conviction thereof, suffer Imprisonment for a Term not exceeding Six Months. And for the Discovery of Frauds, and Seizure of Goods, Wares and Merchandize relanded contrary to Law, the several Officers established by this Act shall have the same Powers; and, in Case of Seizure, the same Proceedings shall be had, as in Case of Goods, Wares and Merchandize imported contrary to Law. And for weighing, guaging and measuring Goods for Exportation, the same Fees shall be allowed as in like Cases upon the Importation thereof.*

*AND be it further Enacted by the Authority aforesaid, That if any Officer of the Customs shall directly or indirectly take or receive any Bribe, Reward or Recompence for conniving, or shall connive at a false Entry of any Ship or Vessel, or of any Goods, Wares or Merchandize, and shall be thereof convicted, every such Officer shall forfeit and pay a Sum not less than Two Hundred nor more than Two Thousand Dollars for each Offence, and be forever disabled from holding any Office of Trust or Profit under this State. And every Person giving or offering any Bribe, Recompence or Reward, for any such Deception, Collusion or Fraud, shall forfeit and pay a Sum not less than Two Hundred nor more than Two Thousand Dollars for each Offence. And in all Cases, where an Oath or Affirmation is by this Act required from a Master or other Person having Command of a Ship or Vessel, or from an Owner or Consignee of Goods, Wares or Merchandize, if the Person so swearing or affirming shall swear or affirm falsely, such Person shall, on Indictment and Conviction thereof, be punished by Fine or Imprisonment, or both, at the Discretion of the Court before whom the*

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the Conviction shall be had, so as that the Fine shall not exceed *One Thousand Dollars*, and the Term of Imprisonment shall not exceed Twelve Months.

*AND be it further Enacted by the Authority aforesaid*, That all Penalties accruing by any Breach of this Act shall be sued for and recovered with Costs of Suit in the Name of the General-Treasurer of this State in any Court proper to try the same, by the Collector of the District where the same accrued, and not otherwise; unless in Cases of Penalty relating to an Officer of the Customs: And such Collector shall be, and hereby is authorized and directed, to sue for and prosecute the same to Effect, and to distribute and pay the Sum recovered, after first deducting all necessary Costs and Charges, according to Law. And all Ships or Vessels, Goods, Wares or Merchandize, which shall become forfeit by Virtue of this Act, shall be seized, libelled and prosecuted as aforesaid in the proper Court having Cognizance thereof: And the Court shall cause Fourteen Days Notice to be given of such Seizure and Libel, by causing the Substance of such Libel, with the Order of the Court thereon, setting forth the Time and Place appointed for Trial, to be inserted in some public News-Paper nearest the Place of Seizure, and also by posting up the same in the most public Manner for the Space of Fourteen Days, at or near the Place of Trial; and Proclamation shall be made in such Manner as the Court shall direct; and if no Person shall appear to claim such Ship or Vessel, Goods, Wares or Merchandize, the same shall be adjudged to be forfeited: But if any Person shall appear before such Judgment of Forfeiture, and claim any such Ship or Vessel, Goods, Wares or Merchandize, and shall give Bond to defend the Prosecution thereof, and to respond the Cost in Case he shall not support his Claim, the Court shall proceed to hear and determine the Cause according to Law.—And upon the Prayer of any Claimant to the Court, that any Ship or Vessel, Goods, Wares or Merchandize so seized and prosecuted, or any Part thereof, should be delivered to such Claimant, it shall be lawful for the Court to appoint three proper Persons to appraise such Ship or Vessel, Goods, Wares or Merchandize, who shall be sworn in open Court for the faithful Discharge of their Duty: And such Appraisement shall be made at the Expence of the Party on whose Prayer it is granted: And on the Return of such Appraisement, if the Claimant shall, with one or more Sureties, to be approved of by the Court, execute a Bond in the usual Form of Law to the General-Treasurer of this State, for the Payment of a Sum equal to the Sum at which the Ship or Vessel, Goods, Wares or Merchandize so prayed to be delivered be appraised, the Court shall, by Rule, order such Ship or Vessel, Goods, Wares or Merchandize to be delivered to the said Claimant; and the said Bonds shall be lodged with the proper Officer of the Court. And if Judgment shall pass in Favour of the Claimant, the Court shall cause the said Bond to be cancelled: But if Judgment shall pass against the Claimant as to the whole or any Part of such Ship or Vessel, Goods,  
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Wares or Merchandize, and the Claimant shall not within Twenty Days thereafter pay into the Court the Amount of the appraised Value of such Ship or Vessel, Goods, Wares or Merchandize so condemned, with the Costs, the Bonds shall be put in Suit. And when any Prosecution shall be commenced on Account of the Seizure of any Ship or Vessel, Goods, Wares or Merchandize, and Judgment shall be given for the Claimant or Claimants, if it shall appear to the Court before whom such Prosecution shall be tried that there was a reasonable Cause of Seizure, the same Court shall cause a proper Certificate or Entry to be made thereof, and in such Case the Claimant shall not be entitled to Costs; nor shall the Person who made the Seizure or Prosecutor be liable to Action, Judgment or Suit on Account of such Seizure or Prosecution. Provided, That the Ship or Vessel, Goods, Wares or Merchandize be after Judgment forthwith returned to such Claimant or Claimants, his or their Agents. And provided, That no Action or Prosecution shall be maintained in any Case under this Act, unless the same shall have been commenced within Three Years next after the Penalty or Forfeiture was incurred.

*AND be it further Enacted by the Authority aforesaid,* That all Ships, Vessels, Goods, Wares or Merchandize which shall be condemned by Virtue of this Act shall be sold by the proper Officer of the Court in which such Condemnation shall be had to the highest Bidder at public Auction, by Order of such Court, and at such Place as the Court shall appoint; giving at least Fifteen Days Notice, except in Case of perishable Goods, in One or more of the public News-Papers of the Place where such Sale shall be; or, if no News-Paper be published in such Place, in One or more of the News-Papers published in the nearest Place thereto.

*AND be it further Enacted by the Authority aforesaid,* That all Penalties, Fines and Forfeitures recovered by Virtue of this Act, and not otherwise appropriated, shall, after deducting all proper Costs and Charges, be disposed of as follow, *to wit*: One Moiety thereof shall be for the Use of this State, and be paid into the General-Treasury: The other Moiety thereof shall be divided into three equal Parts, and paid to the Collector, Naval-Officer and Surveyor of the District wherein the same shall have been incurred: And in such Districts where only Two of the aforesaid Officers shall have been established, the said Moiety shall be equally divided between them: and in such District wherein only one of the aforesaid Officers shall have been established, the said Moiety shall be given to such Officer.—Provided nevertheless, That in all Cases where such Penalties, Fines and Forfeitures shall be recovered in Pursuance of Information given to such Collector by any Person other than said Naval-Officer and Surveyor, the One Half of such Moiety shall be given to the Informer, and the Remainder thereof shall be disposed of between the Collector, Naval-Officer and Surveyor in Manner and Form as above limited and expressed.

*AND*

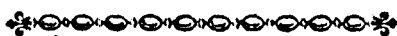
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*AND be it further Enacted by the Authority aforesaid, That this Act shall continue and be in Force until the First Day of June which shall be in the Year of our Lord One Thousand Seven Hundred and Ninety-six ; and from thence until the End of the next succeeding Session of this Assembly which shall be held thereafter, and no longer.*

*AND be it further Enacted by the Authority aforesaid, That all Acts of this Assembly, excepting those for collecting Light-Money, touching the levying or collecting of Duties or Imposts, for the Purpose of raising a Revenue in this State, be and the same are hereby repealed.*

*IT is Ordered, That the Secretary cause One Hundred Copies of this Act to be forthwith printed ; that he agree with one of the Printers for doing the same on the best Terms he can : And that he transmit Copies thereof to the several Town-Clerks, and Clerks of the Superior and Inferior Courts in this State, one to the Attorney-General, one to the General-Treasurer, and one to each Collector, Naval-Officer and Surveyor to be appointed by Virtue of this Act.*



## An A C T allowing a Drawback of Duties on certain Articles exported from this State.

**B***E it Enacted by this General Assembly, and by the Authority thereof it is hereby Enacted, That on the Exportation of New-England Rum, Loaf-Sugar and Chocolate, manufactured in this State, there shall be allowed and paid, as a Drawback of Duties, by the Collector in whose Office any Ship or Vessel may clear out, as follows, to wit :*

	Cent.
On every Gallon of <i>New-England</i> Rum, of common Proof,	1 $\frac{1}{2}$
On every Pound of Loaf Sugar,	1
On every Pound of Chocolate,	$\frac{1}{2}$

*PROVIDED always, That the Duty on Molasses, Sugar and Cocoa-Nuts used in such Manufactures shall have been paid within this State : And provided also, That no Drawback be allowed as aforesaid, unless the said Molasses, Sugar and Cocoa-Nuts shall have been invoiced, guaged or weighed, and registered by a Collector of Impost and Duties, for the aforesaid Purpose of manufacturing, previous to their being so manufactured.*

*IT is Ordered, That the Secretary transmit printed Copies of this Act to the same Officers to whom he is directed to transmit Copies of the Act for levying and collecting certain Duties and Imposts, passed at the present Session.*



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